

UNITED STATES ATTORNEY'S OFFICE

CRAIG CARPENITO
United States Attorney
EAMONN O'HAGAN
Assistant U.S. Attorney
970 Broad Street, Suite 700
Newark, NJ 07102
Tel: (973) 645-2874

Attorneys for the United States of America

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

<i>In re</i> MARK ANTHONY ANDREOTTIS, II, Debtor.	Chapter 7 Case No. 17-15603-JKS Judge John K. Sherwood
CHARLES M. FORMAN, Chapter 7 Trustee of Mark Andreottis, II, Plaintiff, v. PNC BANK, <i>et al.</i> Defendants.	Adv. Proc. No. 18-01314-JKS

ANSWER OF THE UNITED STATES OF AMERICA

THE UNITED STATES OF AMERICA, on behalf of the Internal Revenue Service (the “Service”) and the Department of Justice (“DOJ”, together with the Service, the “United States”), answers the complaint (the “Complaint”) [ECF Doc. No. 1] of Charles M. Forman (the “Plaintiff”) as follows:

JURISDICTION AND VENUE

1. Admitted.
2. Paragraph 2 of the Complaint states a legal conclusion as to which no response is required.
3. Admitted.
4. Admitted.

GENERAL ALLEGATIONS

5. Admitted.
6. Admitted.
7. Admitted.
8. Admitted.
9. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 9 of the Complaint.
10. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 10 of the Complaint.
11. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 11 of the Complaint.
12. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 12 of the Complaint.
13. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 13 of the Complaint.

THE PARTIES

14. Admitted.

15. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 15 of the Complaint.

16. The United States admits that both the Service and DOJ have liens encumbering the Property. By way of further answer, the United States refers Plaintiff to the proofs of claim filed by the Service (Claim No. 4) and DOJ (Claim No. 15) setting forth the bases for, and amounts secured by, the respective liens.

17. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 17 of the Complaint.

18. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 18 of the Complaint.

19. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 19 of the Complaint.

20. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 20 of the Complaint.

21. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 21 of the Complaint.

22. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 22 of the Complaint.

23. The United States lacks knowledge and information sufficient to

answer the allegations in Paragraph 23 of the Complaint.

24. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 24 of the Complaint.

COUNT I

25. The United States repeats and reincorporates its responses to Paragraphs 1 through 24 of the Complaint as if set forth fully herein.

26. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 26 of the Complaint except that the United States admits that the Service and DOJ hold liens against the Property.

27. Paragraph 27 of the Complaint states a legal conclusion as to which no response is required.

28. Paragraph 28 of the Complaint states a legal conclusion as to which no response is required.

COUNT II

29. The United states repeats and reincorporates its responses to Paragraphs 1 through 28 of the Complaint as if set forth fully herein.

30. Paragraph 30 of the Complaint states a legal conclusion as to which no response is required.

31. Paragraph 31 of the Complaint states a legal conclusion as to which no response is required.

32. Paragraph 32 of the Complaint states a legal conclusion as to which no

response is required.

33. Paragraph 33 of the Complaint states a legal conclusion as to which no response is required.

COUNT III

34. The United States repeats and reincorporates its responses to Paragraphs 1 through 33 of the Complaint as if set forth fully herein.

35. Paragraph 35 of the Complaint states a legal conclusion as to which no response is required.

36. Paragraph 36 of the Complaint states a legal conclusion as to which no response is required.

37. Paragraph 37 of the Complaint states a legal conclusion as to which no response is required.

38. Paragraph 38 of the Complaint states a legal conclusion as to which no response is required.

COUNT IV

39. The United States repeats and reincorporates its responses to Paragraphs 1 through 38 of the Complaint as if set forth fully herein.

40. Paragraph 40 of the Complaint states a legal conclusion as to which no response is required.

41. The United States admits that on March 12, 2018, the Hon. Suzan D. Wigenton of the United States District Court for the District of New Jersey entered

a criminal judgment against the Debtor and that, by virtue of 11 U.S.C. § 362(b)(1), such action was in no way subject to the automatic stay. By way of further answer, the United States responds that the Debtor was criminally charged by DOJ prior to his bankruptcy filing and that a copy of the criminal judgment is attached to the proof of claim filed against the Debtor by DOJ (Claim No. 15).

42. Paragraph 42 of the Complaint states a legal conclusion as to which no response is required.

COUNT V

43. The United States repeats and reincorporates its responses to Paragraphs 1 through 42 of the Complaint as if set forth fully herein.

44. Paragraph 44 of the Complaint states a legal conclusion as to which no response is required.

COUNT VI

45. The United States repeats and reincorporates its responses to Paragraphs 1 through 44 of the Complaint as if set forth fully herein.

46. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 46 of the Complaint.

47. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 47 of the Complaint.

48. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 48 of the Complaint.

49. Paragraph 49 of the Complaint states a legal conclusion as to which no response is required.

50. Paragraph 50 of the Complaint states a legal conclusion as to which no response is required.

51. Paragraph 51 of the Complaint states a legal conclusion as to which no response is required.

52. The United States lacks knowledge and information sufficient to answer the allegations in Paragraph 52 of the Complaint.

53. Paragraph 53 of the Complaint states a legal conclusion as to which no response is required.

Dated: August 6, 2018

CRAIG CARPENITO
United States Attorney

/s/ Eamonn O'Hagan
EAMONN O'HAGAN
Assistant U.S. Attorney

*Attorneys for the
United States of America*